fauji foods

FFL/CS/HO/

September 16, 2026

Mr. Atif Islam Siddiqui
AGM / Unit Head, Listed Companies Compliance
Regulatory Affairs Division
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

SUBJECT: **INCOMPLETE SUBMISSION OF MANDATORY SHARIAH DISCLOSURES**

Dear Sir,

1. This is with reference to your letter No. PSX/ Gen-1073 dated September 11, 2026, regarding clarification of Shariah disclosure requirements under Clauses 5.6.9A and 5A.13(e) of the PSX Regulations. Please find attached the revised Shariah Disclosures for the period ended June 30, 2026.

2. You may inform the TRE Certificate Holders of the exchange accordingly, please.

Yours faithfully,

Brig Naveed Azam Cheema (Retd)
Company Secretary

CC:

1. Head of Supervision Division
   Securities and Exchange Commission of Pakistan
   NIC Building, 63 Jinnah Avenue, Blue Area Islamabad

2. The Chief Regulatory Officer - PSX

Fauji Foods Limited
Shariah Compliance Disclosure (Standalone)
For the six-months period ended June 30, 2026

DISCLOSURE REQUIRMENT FOR COMPANIES NOT ENGAGED IN SHARIAH NON-PERMISSIBLE BUSINESS ACTIVITIES

Following information has been disclosed as required under Part 1 Clause VII of the Fourth Schedule to the Companies Act, 2017 as amended via S.R.O. 1 278(I)/2024 dated August 15, 2024:

Description	Explanation	Un-audited June 30, 2026 Rupees	Audited December 31, 2025 Rupees
Unconsolidated Statement of Financial Position			
Assets			
Long-term investments	Investment made under shariah permissible arrangement	210,000,000	210,000,000
Shariah compliant bank balances, bank deposits, TDRs	Shariah compliant bank deposits	2,513,421,925	-
Liabilities			
Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	Lease financing obtained as per Islamic mode	215,091,063	151,619,394
Interest or mark-up accrued on any conventional loan or advance	Not Applicable	-	-

		Un-audited June 30, 2026 Rupees	Un-audited June 30, 2025 Rupees
Unconsolidated Statement of Profit or Loss			
Revenue earned for the period	Earned from shariah compliant business	16,764,132,447	14,884,902,989
Break-up of late payment and liquidated charges	Mark-up on Worker's Profit Participation Fund	5,687,868	1,258,105
Gain or loss or dividend earned on Shariah-compliant investments or share of profit from Shariah-compliant associates	Not Applicable	-	-
Profit earned from Shariah compliant bank deposits, balances / TDRs	Profit earned from Shariah compliant bank deposits	40,100,335	-
Exchange gain earned from actual currency	Not Applicable	-	-
Exchange gain earned using conventional derivative financial instruments	Not Applicable	-	-
Profit paid on Islamic mode of financing	Profit paid on shariah compliant lease financing	12,416,906	5,759,466
Total Interest earned on any conventional loan or advance	Interest income from loan to subsidiary company	9,859,761	6,885,392
Sources and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income:			
Profit on Term Deposit Receipts (TDRs)	Earned from non–Shariah compliant transactions	108,292,110	178,061,930
Profit on saving accounts	Earned from non–Shariah compliant transactions	31,355,270	67,058,595
Income from loan to subsidiary company	Earned from non–Shariah compliant transactions	9,859,761	6,885,392
Sale of scrap	Earned from Shariah compliant transactions	10,284,413	13,122,139
Net income from sale of fertilizers and helicaps	Earned from Shariah compliant transactions	-	717,839
Profit on saving accounts	Earned from Shariah compliant transactions	40,100,335	-
Gain on disposal of property, plant and equipments - net	Earned from Shariah compliant transactions	9,697,071	5,938,077

Relationship with Shariah-compliant financial institutions:
The Company has relationships with respect to deposits with banks and Shariah compliant lease financing.

Bank name	**Relationship**
Habib Bank Limited	Bank deposits and leasing arrangement
Habib Metropolitan Bank Limited	Bank deposits
United Bank Limited	Bank deposits

Fauji Foods Limited
Shariah Compliance Disclosure (Consolidated)
For the six-months period ended June 30, 2026

Disclosure requirement for companies not engaged in shariah non-permissible business activities

Following information has been disclosed as required under Part 1 Clause VII of the Fourth Schedule to the Companies Act, 2017 as amended via S. R. O.1278(I)/2024 dated August 15, 2024:

Description	Explanation	Un-audited June 2026 Rupees	Audited December 2025 Rupees
Consolidated Statement of Financial Position			
Assets			
Long-term investments	Not Applicable	-	-
Shariah compliant bank balances, bank deposits, TDRs	Shariah compliant bank deposits	2,513,421,925	-
Liabilities			
Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	Lease financing obtained as per Islamic mode	215,091,063	151,619,394
Interest or mark-up accrued on any conventional loan or advance	Not Applicable	-	-

Description	Explanation	Un-audited June 2026 Rupees	Un-audited June 2025 Rupees
Consolidated Statement of Profit or Loss			
Revenue earned for the period	Earned from shariah compliant business	16,767,788,709	6,977,665,268
Break-up of late payment and liquidated charges	Mark-up on Worker's Profit Participation Fund	5,687,868	1,258,105
Gain or loss or dividend earned on Shariah-compliant investments or share of profit from Shariah-compliant associates	Not Applicable	-	-
Profit earned from Shariah compliant bank deposits, balances / TDRs	Profit earned from Shariah compliant bank deposits	40,100,335	-
Exchange gain earned from actual currency	Not Applicable	-	-
Exchange gain earned using conventional derivative financial instruments	Not Applicable	-	-
Profit paid on Islamic mode of lease liability	Profit paid on shariah compliant lease financing	12,416,906	5,759,466
Total Interest earned on any conventional loan or advance	Not Applicable	-	-
Sources and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income:			
Profit on Term Deposit Receipts (TDRs)	Earned from non–Shariah compliant transactions	108,292,110	178,061,930
Profit on saving accounts	Earned from non–Shariah compliant transactions	31,409,200	67,336,595
Sale of scrap	Earned from Shariah compliant transactions	10,284,413	13,200,139
Net income from sale of fertilizers and helicaps	Earned from Shariah compliant transactions	-	717,839
Profit on saving accounts	Earned from Shariah compliant transactions	40,100,335	-
Gain on disposal of property, plant and equipments - net	Earned from Shariah compliant transactions	9,697,071	5,938,077
Others	Earned from Shariah compliant transactions	38,552	-

Relationship with Shariah-compliant financial institutions:

The Group has relationships with respect to deposits with banks and Shariah compliant lease financing.

Bank name	Relationship
Habib Bank Limited	Bank deposits and leasing arrangement
Habib Metropolitan Bank Limited	Bank deposits
United Bank Limited	Bank deposits